

Document: Notice of Intent to Adopt a Rule

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #01-99

Under IC 4-22-2-23, the State Board of Tax Commissioners intends to adopt a rule concerning the following:

OVERVIEW: IC 6-1.1-31-1(b) allows the State Board of Tax Commissioners to adopt rules related to the duties or procedures of the Board. IC 6-1.1-31-11 requires the State Board of Tax Commissioners to adopt rules to govern proceedings before the property tax assessment board of appeals (“PTABOA”) and the state board of tax commissioners (“SBTC”) under IC 6-1.1-15. Under the authority of IC 6-1.1-31, the Board intends to amend the previously adopted rules, 50 IAC 17, relating to procedural requisites, standards, and practices for filing property tax assessment appeals, the presentation of evidence, and other general matters related to the manner in which hearings before PTABOA and SBTC must be conducted. The State Board of Tax Commissioners invites written suggestions, facts, arguments, or views in these matters. Questions or comments may be directed to Bill Waltz, General Counsel, State Board of Tax Commissioners, at 233-4361. Statutory authority: IC 6-1.1-31-1; IC 6-1.1-31-11; IC 6-1.1-15.